



Quarterly Summary of State and Local Tax Revenue

OCTOBER-DECEMBER 1973

U. S. DEPARTMENT OF COMMERCE • Social and Economic Statistics Administration • BUREAU OF THE CENSUS

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Taxes collected by State and local governments in the United States totaled \$125.1 billion during the 12 months ended with December 1973. This reflects an increase of \$10.5 billion, or 9.2 percent from a year earlier. State taxes amounted to \$71.0 billion, or 10.6 percent more than in the 12 months ended with December 1972. The yield of locally imposed taxes rose 7.3 percent to \$54.0 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent increase
	1973	1972	
Total.....	125,076	114,585	9.2
Property.....	47,244	44,103	7.1
Other than property.....	77,832	70,482	10.4
General sales and gross receipts.....	24,438	21,496	13.7
Motor fuel sales.....	8,347	7,567	10.3
Individual income.....	18,969	17,460	8.6
Motor vehicle and operators' licenses..	3,903	3,581	9.0
Corporation net income	5,546	4,734	17.1
All other.....	16,629	15,644	6.3

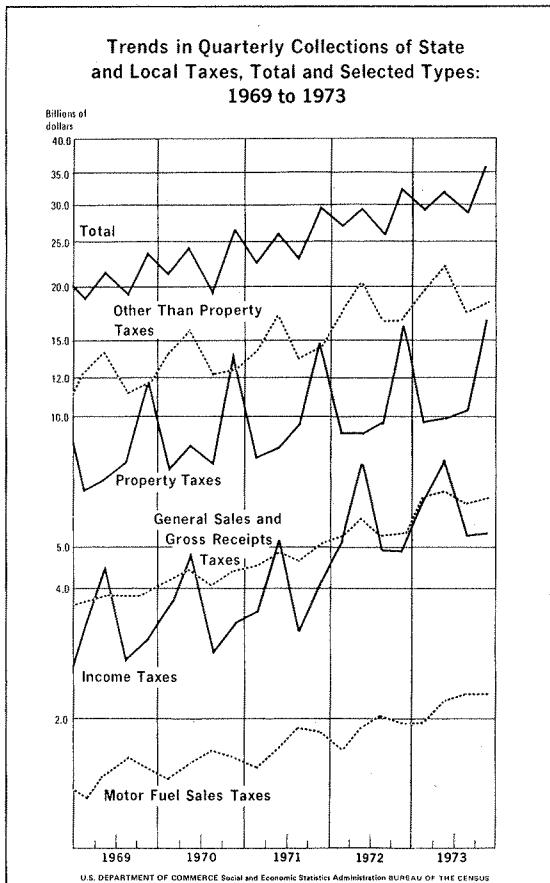
During the fourth quarter of calendar 1973, collections of State and local taxes amounted to \$36.0 billion. As compared with the corresponding quarter of 1972, this indicates a rise of \$3.4 billion, or 10.6 percent, with State tax revenue up 13.3 percent and local taxes up 8.3 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1969.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections

is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major



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shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1973 and State Government Finances in 1972. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1971-72.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter of 1973 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1973:										
4th quarter.....	35,989	16,796	19,193	17,461	6,328	2,145	4,665	1,083	673	3,634
3d quarter.....	28,089	16,057	12,032	10,307	5,961	2,150	4,464	1,017	655	3,535
2d quarter.....	31,873	20,244	11,629	9,915	6,175	2,121	5,333	2,025	1,092	5,212
1st quarter.....	29,125	17,935	11,190	9,561	5,974	1,931	4,507	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	18,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,587	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
12 MONTHS ENDING										
December 1973.....	125,076	71,032	54,044	47,244	24,438	8,347	18,969	5,546	3,903	16,629
September 1973.....	121,629	69,062	52,567	45,939	23,592	8,157	18,338	5,368	3,831	16,404
June 1973.....	119,508	67,683	51,825	45,302	22,884	8,044	17,971	5,208	3,812	16,287
March 1973.....	117,174	66,219	50,955	44,489	22,219	7,795	18,040	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,180
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
December 1971.....	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	43,305	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121
December 1970.....	91,578	49,202	42,376	37,502	16,988	6,426	11,114	3,585	3,150	12,813
September 1970.....	88,911	48,435	40,476	35,738	16,534	6,327	10,881	3,640	3,103	12,688
June 1970.....	88,128	47,803	40,325	35,723	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	85,086	46,334	38,752	34,310	15,676	6,119	10,429	3,495	2,920	12,137

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1969-70 and earlier years. See text discussion of "Sources of Data and Limitations."

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1973, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended December			Area	Area population, 1970 ¹	Collections, 12 months ended December							
		1973	1972	Percent change			1973	1972	Percent change					
ALABAMA														
Jefferson County.....	644,991	49.7	40.7	22.1	Honolulu city.....	629,176	91.9	82.9	10.9					
Mobile County.....	317,308	19.9	19.8	0.5										
ARIZONA														
Maricopa County.....	967,522	212.8	185.1	15.0	ILLINOIS (See also Missouri)	6,978,947	2,026.6	1,947.6	4.1					
Pima County.....	351,667	101.7	80.5	26.3	Cook County.....	5,492,368	1,555.8	1,555.8	-					
CALIFORNIA					Du Page County.....	491,882	173.0	157.5	9.8					
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	510.6	472.8	8.0	Kane County.....	251,005	65.5	38.7	(3)					
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,422.3	2,578.5	-6.1	Lake County.....	382,638	122.6	109.2	12.3					
Riverside-San Bernardino-Ontario SMSA.....	1,143,146	374.3	352.5	6.2	McHenry County.....	111,555	31.6	27.6	14.5					
Riverside County.....	459,074	151.9	147.0	3.3	Will County.....	249,498	78.1	58.8	32.8					
San Bernardino County.....	684,072	222.4	205.5	8.2										
San Diego SMSA (San Diego County).....	1,357,854	396.4	381.5	3.9	INDIANA									
San Francisco-Oakland SMSA.....	3,109,519	1,267.2	1,245.8	1.7	(See also Kentucky and Ohio)									
Alameda County.....	1,073,184	406.2	398.0	2.1	Indianapolis SMSA.....	1,109,882	296.7	260.4	13.9					
Contra Costa County.....	558,389	256.3	244.2	5.0	Boone County.....	30,870	6.2	5.8	6.9					
Marin County.....	206,038	84.5	85.8	-1.5	Hamilton County.....	54,532	12.9	(NA)	(NA)					
San Francisco city.....	715,674	289.0	290.9	-0.7	Hancock County.....	35,096	7.2	6.1	18.0					
San Mateo County.....	556,234	231.2	226.9	1.9	Hendricks County.....	53,974	11.7	9.2	27.2					
Other counties:					Johnson County.....	61,138	10.9	10.1	7.9					
Fresno.....	413,053	127.9	86.3	48.2	Marion County.....	792,299	232.9	204.7	13.8					
Kern.....	329,162	151.5	118.6	27.7	Morgan County.....	44,176	7.0	5.6	25.0					
Sacramento.....	631,498	(NA)	183.4	(NA)	Shelby County.....	37,797	7.9	7.3	8.2					
Santa Clara.....	1,064,714	403.6	388.3	3.9	Lake County.....	546,253	(NA)	196.8	(NA)					
COLORADO														
Denver SMSA.....	1,227,529	318.7	298.9	6.6	IOWA									
Adams County.....	185,789	37.9	36.9	2.7	Polk County.....	286,101	87.9	85.3	3.0					
Arapahoe County.....	162,142	47.3	39.8	18.8										
Boulder County.....	131,889	38.9	34.8	11.8	KANSAS									
Denver city.....	514,678	134.0	129.0	3.9	(See also Missouri)									
Jefferson County.....	233,031	60.6	58.4	3.8	Sedgwick County.....	350,694	80.3	79.1	1.5					
CONNECTICUT														
Fairfield County.....	792,814	313.8	289.0	8.6	KENTUCKY									
Hartford County.....	816,737	284.3	269.8	5.4	(See also Ohio)									
New Haven County.....	744,948	255.9	229.3	11.6	Louisville, Ky.-Ind. SMSA.....	826,553	*109.0	*79.8	36.6					
DELAWARE					Jefferson County, Ky.....	695,056	93.3	64.9	43.8					
New Castle County.....	385,856	44.4	38.5	15.3	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)					
DISTRICT OF COLUMBIA					Floyd County, Ind.....	55,622	9.4	10.0	-6.0					
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	2712.6	2635.3	12.2	LOUISIANA									
Washington, D.C.....	756,510	135.7	130.3	4.1	New Orleans SMSA.....	1,045,809	*72.8	*79.0	25.0					
Montgomery County, Md.....	522,809	169.4	154.8	9.4	Jefferson Parish.....	337,568	24.6	45.8	*46.3					
Prince Georges County, Md.....	660,567	149.7	137.0	9.3	New Orleans city.....	593,471	41.8	40.2	4.0					
Alexandria city, Va.....	110,938	32.1	28.0	14.6	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)					
Arlington County, Va.....	174,284	48.3	39.8	21.4	St. Tammany Parish.....	63,585	4.1	3.8	7.9					
Fairfax city, Va.....	21,970	(NA)	(NA)	(NA)	Harford County.....	115,378	18.9	17.7	6.8					
Fairfax County, Va.....	455,021	132.5	117.7	12.6	Howard County.....	61,911	(NA)	(NA)	(NA)					
Falls Church city, Va.....	10,772	2.6	2.6	-	MARYLAND									
Loudoun County, Va.....	37,150	8.9	8.4	6.0	(See also District of Columbia)									
Prince William County, Va.....	111,102	27.2	15.1	80.1	Baltimore SMSA.....	2,070,670	*408.8	*404.9	1.0					
FLORIDA					Anne Arundel County.....	297,539	46.9	43.1	8.8					
Miami SMSA (Dade County).....	1,267,792	268.7	300.0	-0.4	Baltimore city.....	905,759	182.1	182.1	-					
Tampa-St. Petersburg SMSA.....	1,012,594	109.1	119.8	-8.9	Carroll County.....	621,077	126.3	125.9	0.3					
Hillsborough County.....	490,265	69.5	61.0	13.9	Harford County.....	69,006	12.4	10.4	19.2					
Pinellas County.....	522,329	39.6	58.8	-32.7	Howard County.....	115,378	18.9	17.7	6.8					
Other counties:					Montgomery County.....	61,911	(NA)	(NA)	(NA)					
Broward.....	620,100	117.5	127.8	-8.1	MASSACHUSETTS									
Duval (Jacksonville city).....	528,865	67.4	59.0	14.2	Boston ⁵	3,375,396	1,433.8	1,351.0	6.1					
Orange.....	344,311	63.4	53.0	19.6	Essex County.....	637,887	236.8	218.3	8.5					
GEORGIA					Middlesex County.....	1,397,268	569.2	548.4	3.8					
Atlanta SMSA.....	1,390,164	335.5	310.5	8.1	Norfolk County.....	605,051	266.4	239.2	11.4					
Clayton County.....	98,043	18.3	16.1	13.7	Suffolk County.....	735,190	361.4	345.1	4.7					
Cobb County.....	196,793	28.1	25.9	8.5	Other counties:									
De Kalb County.....	415,387	82.5	72.2	14.3	Bristol.....	444,301	133.2	121.8	9.4					
Fulton County.....	607,592	194.1	186.2	4.2	Hampden.....	459,050	137.6	129.6	6.2					
Gwinnett County.....	72,349	12.5	10.1	19.6	Wayne County.....	637,969	191.0	169.1	13.0					
MICHIGAN					Other counties:									
Detroit SMSA.....					Bristol.....	444,301	133.2	121.8	9.4					
Macomb County.....					Hampden.....	459,050	137.6	129.6	6.2					
Oakland County.....					Wayne County.....	637,969	191.0	169.1	13.0					
Wayne County.....					Detroit SMSA.....	4,199,931	1,186.8	1,125.7	5.4					
Other counties:					Macomb County.....	625,309	180.2	171.1	5.3					
Genesee.....					Oakland County.....	907,871	304.7	298.4	2.1					
Kent.....					Wayne County.....	2,666,751	701.9	656.2	7.0					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1973, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1970 ¹	Collections, 12 months ended December			Area	Area popu- lation, 1970 ¹	Collections, 12 months ended December		
		1973	1972	Percent change			1973	1972	Percent change
MINNESOTA									
Minneapolis-St. Paul SMSA.....	1,813,647	*519.3	*516.9	0.5	OHIO				
Anoka County.....	154,556	(NA)	(NA)	(NA)	Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,384,851	274.7	246.5	11.4
Dakota County.....	139,808	43.5	39.7	9.6	Clermont County, Ohio.....	95,725	13.0	12.8	1.6
Hennepin County.....	960,080	307.8	306.9	0.3	Hamilton County, Ohio.....	924,018	221.5	200.3	10.6
Ramsey County.....	476,255	116.6	121.0	-3.6	Warren County, Ohio.....	84,925	10.6	9.5	11.6
Washington County.....	82,948	(NA)	20.2	(NA)	Boone County, Ky.....	32,812	3.0	2.8	7.1
					Campbell County, Ky.....	88,501	7.9	7.3	8.2
					Kenton County, Ky.....	129,440	12.0	11.2	7.1
					Dearborn County, Ind.....	29,430	6.7	2.6	157.7
MISSOURI									
Kansas City, Mo.-Kans. SMSA.....	1,253,916	294.0	244.9	20.0	Cleveland SMSA.....	2,064,194	512.0	522.7	-2.1
Cass County, Mo.....	39,448	3.3	3.6	-8.3	Cuyahoga County.....	1,721,300	440.6	453.2	-2.8
Clay County, Mo.....	123,322	25.1	23.9	5.0	Geauga County.....	62,977	14.9	13.7	8.8
Jackson County, Mo.....	654,558	128.8	106.8	20.6	Lake County.....	197,200	38.3	39.8	-3.8
Platte County, Mo.....	32,081	7.4	6.4	15.6	Medina County.....	82,717	18.2	16.0	13.8
Johnson County, Kans.....	217,662	68.4	61.8	10.7	Columbus SMSA.....	916,228	*162.1	*159.3	1.8
Wyandotte County, Kans.....	186,845	61.0	42.4	43.9	Delaware County.....	42,908	7.6	6.4	18.8
St. Louis, Mo.-Ill. SMSA.....	2,363,017	498.0	471.0	5.7	Franklin County.....	833,249	147.5	146.6	0.6
Franklin County, Mo.....	55,116	8.8	8.1	8.6	Pickaway County.....	40,071	(NA)	(NA)	(NA)
Jefferson County, Mo.....	105,248	14.9	9.1	63.7	Dayton SMSA.....	850,266	171.5	166.3	3.1
St. Charles County, Mo.....	92,954	17.4	15.2	14.5	Greene County.....	125,057	16.8	17.1	-1.8
St. Louis city, Mo.....	622,236	80.1	77.0	4.0	Miami County.....	84,343	12.8	14.2	-9.9
St. Louis County, Mo.....	951,353	254.3	238.8	6.5	Montgomery County.....	606,148	137.5	130.5	5.4
Madison County, Ill.....	250,934	78.0	78.6	-0.8	Preble County.....	34,719	4.4	4.5	-2.2
St. Clair County, Ill.....	285,176	44.5	44.2	0.7	Other counties:				
NEBRASKA									
Douglas County.....	389,455	111.2	(NA)	(NA)	Lucas.....	484,370	90.5	91.8	-1.4
					Mahoning.....	303,424	49.6	50.3	-1.4
					Stark.....	372,210	57.6	39.7	45.1
					Summit.....	553,371	(NA)	113.7	(NA)
NEW JERSEY (See also Pennsylvania)									
Newark SMSA.....	1,856,556	708.8	666.9	6.3	OKLAHOMA				
Essex County.....	929,986	341.2	320.2	6.6	Oklahoma County.....	526,805	79.9	59.0	35.4
Morris County.....	383,454	176.9	154.2	14.7	Tulsa County.....	401,663	71.2	61.7	15.4
Union County.....	543,116	190.7	192.5	-0.9	OREGON				
Paterson-Clifton-Passaic SMSA.....	1,358,794	484.4	463.8	4.4	Portland, Oreg.-Wash. SMSA.....	1,009,129	278.5	277.4	0.4
Bergen County.....	898,012	343.2	321.8	6.7	Clackamas County, Oreg.....	166,088	50.5	49.2	2.6
Passaic County.....	460,782	141.2	142.0	-0.6	Multnomah County, Oreg.....	556,667	155.3	158.8	-2.2
Other counties:					Washington County, Oreg.....	157,920	47.8	47.2	1.3
Hudson.....	609,266	188.2	187.4	0.4	Clark County, Wash.....	128,454	24.9	22.2	12.2
Mercer.....	303,968	96.0	97.6	-1.6	PENNSYLVANIA				
Middlesex.....	583,813	211.9	192.1	10.3	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	933.2	853.0	9.4
Monmouth.....	459,379	174.7	162.7	7.4	Bucks County, Pa.....	415,056	85.7	76.8	11.6
NEW MEXICO					Chester County, Pa.....	278,311	55.6	45.8	21.4
Bernalillo County.....	315,774	42.3	37.4	13.1	Delaware County, Pa.....	600,035	121.5	119.8	1.4
NEW YORK					Montgomery County, Pa.....	623,799	165.7	145.6	13.8
Buffalo SMSA.....	1,349,211	377.3	344.5	9.5	Philadelphia city, Pa.....	1,948,609	228.9	217.8	5.1
Erie County.....	1,113,491	318.0	289.1	10.0	Burlington County, N.J.....	323,132	86.5	78.7	9.9
Niagara County.....	235,720	59.3	55.4	7.0	Camden County, N.J.....	456,291	139.9	123.2	13.6
New York SMSA.....	11,528,649	4,359.5	4,013.5	8.6	Gloucester County, N.J.....	172,681	49.4	45.3	9.1
Nassau County.....	1,422,905	803.4	766.6	4.8	PITTSBURGH SMSA.....	2,401,245	419.4	400.8	4.6
New York City.....	7,867,760	2,453.7	2,248.3	9.1	Allegheny County.....	1,605,016	322.3	308.7	4.4
Rockland County.....	229,903	129.1	105.7	22.1	Beaver County.....	208,418	30.0	30.3	-1.0
Suffolk County.....	1,116,672	504.7	444.5	13.5	Washington County.....	210,876	21.3	20.8	2.4
Westchester County.....	891,409	468.6	448.4	4.5	Westmoreland County.....	376,935	45.8	41.0	11.7
Rochester SMSA.....	882,667	272.5	254.1	7.2	Other counties:				
Livingston County.....	54,041	11.5	9.6	19.8	Berks.....	296,382	39.3	39.3	-
Monroe County.....	711,917	231.7	216.7	6.9	Erie.....	263,654	60.7	58.1	4.5
Orleans County.....	37,305	8.2	6.9	18.8	Lancaster.....	319,693	31.7	32.6	-2.8
Wayne County.....	79,404	21.1	20.9	1.0	Luzerne.....	342,301	31.0	32.3	-4.0
Other counties:					RHODE ISLAND				
Albany.....	285,618	80.7	66.9	20.6	Providence-Pawtucket-Warwick ⁶	768,580	175.6	177.8	-1.2
Oneida.....	273,037	49.5	45.6	8.6	Bristol County.....	45,937	11.1	11.0	0.9
Onondaga.....	472,185	105.9	121.5	-12.8	Kent County.....	142,382	33.9	31.2	8.7
NORTH CAROLINA					Providence County.....	580,261	130.6	135.6	-3.7
Mecklenburg County.....	354,656	76.9	56.1	37.1	Knox County.....	276,293	35.0	37.1	-5.7
					Nashville-Davidson.....	447,877	75.7	70.1	8.0
					Shelby County.....	722,014	129.6	111.3	16.4

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1973, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popula- tion, 1970 ¹	Collections, 12 months ended December			Area	Area popula- tion, 1970 ¹	Collections, 12 months ended December		
		1973	1972	Percent change			1973	1972	Percent change
TEXAS									
Dallas SMSA.....	1,555,950	350.1	320.4	9.3	VIRGINIA (See also District of Columbia)				
Collin County.....	66,920	11.9	8.6	38.4	Norfolk city.....	307,951	25.7	23.4	9.8
Dallas County.....	1,327,321	319.5	294.2	8.6	WASHINGTON (See also Oregon)				
Denton County.....	75,633	9.0	8.9	1.1	Seattle-Everett SMSA.....	1,421,869	339.9	314.2	8.2
Ellis County.....	46,638	5.2	4.7	10.6	King County.....	1,156,633	285.4	257.4	10.9
Kaufman County.....	32,392	3.1	2.7	14.8	Snohomish County.....	265,236	54.5	56.8	-4.1
Rockwall County.....	7,046	1.4	1.3	7.7	Other counties:				
Houston SMSA.....	1,985,031	454.9	408.0	11.5	Pierce.....	411,027	68.4	59.9	14.2
Brazoria County.....	108,312	34.1	31.6	7.9	Spokane.....	287,487	33.4	38.3	-12.8
Fort Bend County.....	52,314	14.0	11.0	27.3	WEST VIRGINIA				
Harris County.....	1,741,912	389.9	350.6	11.2	Kanawha County.....	229,515	25.3	27.9	-9.3
Liberty County.....	33,014	5.4	5.1	5.9	WISCONSIN				
Montgomery County.....	49,479	11.5	9.7	18.6	Milwaukee SMSA.....	1,403,688	449.0	445.4	0.8
San Antonio SMSA.....	864,014	106.1	95.3	11.3	Milwaukee County.....	1,054,063	338.5	343.5	-1.5
Bexar County.....	830,460	103.5	93.0	11.3	Ozaukee County.....	54,421	17.2	16.0	7.5
Guadalupe County.....	33,554	2.6	2.3	13.0	Washington County.....	63,839	18.3	19.6	-6.6
Other counties:					Waukesha County.....	231,365	75.0	66.3	13.1
El Paso.....	359,291	48.3	36.7	31.6					
Tarrant.....	716,317	121.3	106.3	14.1					
UTAH									
Salt Lake County.....	458,607	91.8	94.2	-2.6					

- Represents zero or rounds to zero.

NA Not available.

¹Final population counts from 1970 Census of Population, advance report, Series PC (VI).²Total includes amounts estimated for those areas not reporting.³Not computed, due to changes in due dates for taxes.⁴Decrease in assessment ratio, from 10 percent to 6 percent.⁵Massachusetts State Economic Area C.⁶Rhode Island State Economic Area A.

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1973 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	4th quarter 1973 (thousand dollars)	12-month periods			4th quarter 1973 (thousand dollars)	12-month periods		
		Year ended Dec. 1973 (thousand dollars)	Percent change from--	Year ended Sept. 1973	Year ended Dec. 1972	Year ended Dec. 1973 (thousand dollars)	Percent change from--	Year ended Sept. 1973
Alabama.....	75,827	298,693	3.2	13.3	38,557	148,833	1.9	7.1
Alaska.....	(X)	(X)	(X)	(X)	3,697	11,785	-5.0	-8.7
Arizona.....	74,211	289,188	3.9	18.1	22,150	89,980	2.9	12.3
Arkansas.....	46,892	178,637	3.6	13.1	28,126	102,247	5.1	13.0
California.....	663,113	2,505,434	8.7	23.3	198,296	764,429	1.2	5.9
Colorado.....	60,061	236,220	1.7	16.0	24,363	96,202	2.0	7.4
Connecticut.....	112,524	453,354	1.5	15.9	36,201	142,046	1.6	4.3
Delaware.....	(X)	(X)	(X)	(X)	7,097	27,748	8.5	20.8
District of Columbia ¹	21,584	100,392	-1.6	17.0	4,869	21,274	3.2	16.6
Florida.....	279,724	1,136,605	3.8	16.4	85,742	362,606	1.5	9.8
Georgia.....	131,672	508,585	3.3	11.9	58,894	235,169	1.6	7.6
Hawaii.....	58,868	244,492	4.3	26.4	4,940	20,439	1.3	6.5
Idaho.....	17,106	65,798	3.2	17.5	11,562	43,688	2.7	21.5
Illinois.....	342,631	1,291,463	4.5	14.1	102,759	388,671	2.7	8.2
Indiana.....	135,213	507,666	4.2	8.6	59,318	200,357	7.7	13.3
Iowa.....	71,153	263,230	0.9	8.2	32,493	120,513	1.7	7.2
Kansas.....	57,245	218,242	4.5	15.3	30,150	102,206	13.1	17.2
Kentucky.....	66,955	302,190	² -3.5	² -7.7	47,072	173,948	10.4	27.2
Louisiana.....	85,738	319,218	3.2	8.4	38,619	149,100	0.9	4.7
Maine.....	33,294	127,774	3.8	18.0	12,808	51,359	0.9	4.5
Maryland.....	78,304	338,874	1.1	11.8	44,592	177,759	1.1	20.6
Massachusetts.....	60,959	244,626	3.2	12.9	47,565	186,143	-1.6	21.7
Michigan.....	301,515	1,152,619	3.1	11.7	103,873	403,399	6.9	² 30.6
Minnesota.....	⁴ 77,076	⁴ 304,489	⁴ 0.8	⁴ 2.3	⁴ 37,227	⁴ 146,150	⁴ 0.7	⁴ 4.4
Mississippi.....	85,879	335,829	3.2	13.7	26,612	122,760	8.0	24.0
Missouri.....	94,568	415,286	0.9	12.7	52,120	196,626	8.3	⁶ 43.5
Montana.....	(X)	(X)	(X)	(X)	11,157	38,420	8.1	14.5
Nebraska.....	30,177	117,497	1.7	13.6	21,526	82,194	2.4	7.9
Nevada.....	20,251	75,764	4.1	11.2	7,350	30,866	-0.7	5.5
New Hampshire.....	(X)	(X)	(X)	(X)	10,211	37,660	1.0	5.7
New Jersey.....	185,503	687,925	3.0	13.4	69,618	275,364	1.1	14.5
New Mexico.....	44,926	164,627	4.6	26.0	13,818	54,013	2.4	16.0
New York.....	468,546	1,851,470	2.7	9.7	128,808	501,217	-2.4	0.3
North Carolina.....	102,165	393,712	2.7	14.0	69,147	271,769	1.4	6.0
North Dakota.....	21,355	76,347	4.1	16.8	9,079	27,558	8.3	19.4
Ohio.....	227,035	862,720	2.5	13.6	94,356	374,627	-0.1	5.2
Oklahoma.....	32,321	129,560	3.3	8.0	28,472	112,324	1.5	5.2
Oregon.....	(X)	(X)	(X)	(X)	21,501	86,899	1.9	8.4
Pennsylvania.....	295,745	1,162,154	2.7	14.5	108,373	451,738	3.4	10.2
Rhode Island.....	24,299	97,582	1.7	3.7	7,609	32,236	-0.3	3.3
South Carolina.....	77,185	297,597	3.7	11.2	32,353	129,747	2.0	18.0
South Dakota.....	19,743	70,328	4.6	17.3	8,783	30,313	1.3	5.2
Tennessee.....	110,995	431,420	3.3	14.5	45,906	175,020	2.4	9.0
Texas.....	261,027	963,415	3.5	13.0	103,095	395,569	3.0	8.0
Utah.....	38,695	147,832	3.5	16.0	13,374	50,036	4.4	9.0
Vermont.....	7,212	26,476	3.2	15.6	6,329	22,492	1.6	3.6
Virginia.....	82,468	310,779	3.5	13.5	65,244	248,970	2.4	26.7
Washington.....	169,491	718,914	0.8	15.8	39,140	161,278	-1.1	3.1
West Virginia.....	61,224	249,960	0.7	9.7	19,664	70,933	2.0	-3.8
Wisconsin.....	119,182	453,150	4.0	15.0	38,297	157,192	-0.1	4.1
Wyoming.....	13,047	48,367	4.6	19.3	7,295	23,940	1.5	5.9

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1973 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	4th quarter 1973 (thousand dollars)	12-month periods			4th quarter 1973 (thousand dollars)	12-month periods		
		Year ended Dec. 1973 (thousand dollars)	Percent change from--			Year ended Sept. 1973	Year ended Dec. 1972	Year ended Dec. 1973 (thousand dollars)
Alabama.....	35,680	(6)	(6)	(6)	14,622	28,345	-14.2	-7.7
Alaska.....	14,548	44,484	0.9	-0.5	405	6,846	-0.9	4.1
Arizona.....	14,793	102,519	-5.8	-2.4	4,568	31,565	0.7	20.7
Arkansas.....	19,052	94,080	3.2	15.9	7,868	38,324	2.4	5.5
California.....	476,254	2,042,203	4.7	7.9.2	42,039	311,476	2.6	6.2
Colorado.....	60,090	222,092	4.9	14.8	5,210	33,038	1.3	9.9
Connecticut.....	2,033	49,347	8-3.0	8-16.0	10,536	52,305	-7.4	-1.4
Delaware.....	24,820	104,946	5.1	14.1	3,964	17,498	0.3	3.5
District of Columbia ¹	34,672	142,086	0.2	3.4	738	13,720	-2.1	-7.3
Florida.....	(X)	(X)	(X)	(X)	62,773	194,451	10.4	12.3
Georgia.....	80,883	313,851	5.2	17.1	3,699	44,869	0.9	10.4
Hawaii.....	36,884	130,541	4.2	4.4	(X)	(X)	(X)	(X)
Idaho.....	14,917	62,827	4.2	23.4	5,947	21,855	10.3	21.0
Illinois.....	225,987	937,011	1.5	6.2	46,058	293,316	-1.4	0.5
Indiana.....	68,934	296,012	2.8	12.9	4,445	60,193	4.7	10.7
Iowa.....	55,792	259,118	2.1	19.0	5,869	91,123	0.3	1.1
Kansas.....	26,481	125,895	6.9	23.9	9,272	42,862	1.4	7.7
Kentucky.....	52,809	196,722	3.4	19.9	1,723	37,622	0.2	10.2
Louisiana.....	24,117	120,005	5.7	11.1	2,623	26,414	-2.8	-14.9
Maine.....	9,035	34,900	7.0	17.6	4,342	19,785	12.8	18.1
Maryland.....	146,595	522,945	1.8	6.5	2,790	70,243	-0.2	7.5
Massachusetts.....	240,451	899,628	3.1	2.4	17,921	71,946	-12.3	88.1
Michigan.....	278,922	998,325	3.6	8.3	27,116	159,306	-2.8	-9.8
Minnesota.....	¹ 49,489	⁴ 588,558	⁴ 0.3	⁴ 6.8	⁴ 21,854	⁴ 111,715	⁴ 4.9	⁴ 41.1
Mississippi.....	13,745	72,105	1.4	19.7	15,948	29,748	¹⁰ 28.4	¹⁰ 83.4
Missouri.....	60,489	341,888	3.9	25.3	20,166	98,430	8.0	29.5
Montana.....	15,715	78,682	-1.1	5.2	1,574	11,171	0.3	3.6
Nebraska.....	20,588	87,385	1.2	20.5	2,435	31,531	0.9	8.3
Nevada.....	(X)	(X)	(X)	(X)	2,749	12,027	1.2	13.1
New Hampshire.....	1,079	7,814	2.4	12.2	1,603	17,663	0.8	7.8
New Jersey.....	11,233	30,022	11.5	¹¹ 42.3	24,222	160,682	-0.6	4.1
New Mexico.....	12,487	52,296	3.4	10.8	3,093	21,263	8.0	21.3
New York.....	895,741	3,426,304	5.4	11.1	94,250	290,500	4.8	12.0
North Carolina.....	128,643	472,566	5.0	19.7	3,561	83,409	-0.7	6.8
North Dakota.....	2,186	32,266	1.4	¹² 55.0	797	15,948	0.7	7.3
Ohio.....	87,268	404,555	3.1	¹³ 50.6	23,851	190,090	3.0	1.6
Oklahoma.....	22,966	107,644	2.8	-1.2	6,471	79,843	-0.4	6.1
Oregon.....	88,283	323,272	4.2	19.7	19,680	68,403	4.1	14.4
Pennsylvania.....	249,285	1,083,953	2.6	11.8	33,373	185,144	0.5	6.7
Rhode Island.....	19,714	70,724	2.8	0.9	1,366	15,847	0.5	20.7
South Carolina.....	52,448	177,555	6.7	5.1	2,383	22,522	1.8	29.0
South Dakota.....	(X)	(X)	(X)	(X)	477	12,406	0.9	-6.0
Tennessee.....	745	15,474	1.7	13.9	5,215	77,427	0.5	8.9
Texas.....	(X)	(X)	(X)	(X)	14,527	209,118	2.2	10.0
Utah.....	20,243	94,207	3.2	16.2	1,666	15,327	0.3	12.8
Vermont.....	13,767	52,524	5.4	6.7	913	15,253	-0.8	8.8
Virginia.....	144,239	460,403	7.7	15.1	9,222	84,423	3.3	11.2
Washington.....	(X)	(X)	(X)	(X)	7,221	58,029	1.0	4.3
West Virginia.....	22,925	92,806	0.6	-0.4	6,121	32,839	0.9	6.7
Wisconsin.....	179,873	765,435	3.2	22.7	18,107	80,629	1.9	3.5
Wyoming.....	(X)	(X)	(X)	(X)	2,341	13,606	-4.2	7.4

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

⁻ Represents zero or rounds to zero. ^X Not applicable.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. ²Food purchases, except for consumption on premises, exempt from the general sales tax, effective October 1, 1972. ³Increase due in part to a rate increase of 2 cents per gallon, effective April 1, 1973. ⁴Estimated. Actual figures and percentages are not available. ⁵Increase due in part to a rate increase of 2 cents per gallon, effective August 1, 1972. ⁶Data not computed, since prior figures included both corporate and individual income tax collections. ⁷Decrease due in part to a change in collection procedure, brought on by mandatory withholding of taxes effective calendar year 1972. ⁸Tax is now applicable to only 50 percent of capital gains, instead of 100 percent. ⁹Increase due in part to a change in renewal and expiration dates of operators' licenses during 1972, and to an increase in various registration fees, effective July 1, 1972. ¹⁰Increase due in part to an increase in the motor vehicle inspection fee, effective July 1, 1972. ¹¹Increase due in part to various amendments to the personal income tax law, including a higher income tax bracket and lower allowable deductions, effective tax year 1972. ¹²Reflects increased tax rate, and adaptation of new tax base, effective January 1, 1973. ¹³Large percent increase due to the fact that the graduated personal income tax became effective January 1, 1972.

